



# QUARTERLY SUMMARY OF STATE AND LOCAL TAX REVENUE, OCTOBER-DECEMBER 1964

U.S. DEPARTMENT OF COMMERCE  
John T. Connor, Secretary  
BUREAU OF THE CENSUS

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Taxes collected by State and local governments in the United States totaled \$49.8 billion during the calendar year 1964. This reflects an increase of \$4.0 billion or 8.7 percent from a year earlier. State taxes amounted to \$25.1 billion, or 10.5 percent more than in calendar 1963. The yield of locally imposed taxes rose 7.0 percent, to \$24.7 billion. Following is a summary by type of tax:

Type of tax	Amount (in millions of dollars) calendar year		Per- cent in- crease
	1964	1963	
Total.....	49,837	45,852	8.7
Property.....	22,350	20,904	6.9
Other than property....	27,487	24,948	10.2
General sales and gross receipts.....	7,612	6,892	10.4
Motor fuel sales.....	4,228	4,004	5.6
Individual income....	3,978	3,392	17.3
Motor vehicle and operators' licenses.	2,067	1,914	8.0
Corporation net income.....	1,775	1,442	23.1
All other.....	7,827	7,304	7.2

During the fourth quarter of calendar 1964, collections of State and local taxes amounted to \$14.3 billion. As compared with the corresponding quarter of 1963, this indicates a rise of \$1.0 billion, or 7.9 percent, with State tax revenue up 10.1 percent and local taxes up 6.5 percent.

Table 1 shows nationwide tax revenue amounts for the 12 months of 1964 and for December 1963, as well as for related quarterly and 12-month periods. These data reflect the diversity of collection timing for various types of taxes, which was more fully discussed in a

previous report.<sup>1</sup> The statistics in table 1 also reflect continuance of the upward trend in State and local taxes that has been indicated by recent annual Census Bureau reports on governmental finances.<sup>2</sup> It should be noted, however, that the statistics in those publications pertain to fiscal years (i.e., for most States and school districts the 12 months ended June 30, but for other governmental units commonly the calendar year or some other 12-month interval). Accordingly, the nationwide amounts shown in table 1 cannot be used in direct conjunction with fiscal year aggregates published for earlier periods to derive a consistent historical series of data.

Table 2 reports local property tax collections of the most recent quarter and 12-month period in individual county areas that had at least 250,000 inhabitants in 1960. Table 3 shows the amounts collected by individual State governments from each of four major types of taxes. Additional background for the use and interpretation of these data appears in the report described in footnote 1.

## CONCEPTS AND TERMINOLOGY

In this as well as other Census Bureau reports on governmental finances, the concept of "taxes" is intended to comprise all "compulsory contributions exacted by a government for

<sup>1</sup>Tax Revenue of State and Local Governments in Calendar 1962 (State and Local Government Special Study No. 46, issued August 1, 1963). That report included month-by-month nationwide totals of tax collections by level of government and by type of tax; property tax totals for each of the 123 most populous county-type areas, with a percentage distribution of such collection amounts by months; and quarterly statistics on the revenue of individual States from 5 major types of taxes.

<sup>2</sup>Statistics on State and local tax revenue are reported nationally and by States in the annual report, Governmental Finances in (year). More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in various reports of the annual series on "State Finances."

public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the report cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion (56 percent in the fiscal year 1963) involves selective sales taxes, such as those on cigarettes, liquor, and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

#### SOURCES OF DATA, AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a

basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 7 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Census Bureau surveys of local government finances.

Property tax amounts shown in table 1 are estimates based upon information about a stratified sample panel of 521 counties or county-type areas, which are served together by nearly 6,200 local tax collecting agencies. Month-by-month collection figures were requested by mail from all these agencies, and reports were obtained from over 90 percent of them. Sampling variation was calculated for the property tax data thus developed from the initial sample survey, covering 1962. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of  $1\frac{1}{2}$  percent, and the single-month estimates generally showed sampling variability of about 2 to 4 percent.

A more detailed discussion of survey sources and methodology, and of data limitations, is to be found in the report cited in footnote 1.

#### ACKNOWLEDGEMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

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QUARTERLY TAX REPORTS

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Table 1.--NATIONAL TOTALS OF STATE AND LOCAL TAX REVENUE, BY LEVEL OF GOVERNMENT AND BY TYPE OF TAX:  
FOURTH QUARTER OF 1964 AND PRIOR PERIODS

(Millions of dollars)

Item	Total	Level of tax-- imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Indi- vidual income	Corpo- ration net income	Motor vehicle and operators' licenses	All other
QUARTERS										
1964:										
4th quarter.....	14,313	5,544	8,769	8,198	1,905	1,087	843	275	280	1,725
3d quarter.....	10,609	5,418	5,191	4,539	1,885	1,129	781	295	243	1,737
2d quarter.....	12,897	7,098	5,799	5,166	1,899	1,033	1,337	482	559	2,421
1st quarter.....	12,018	7,051	4,967	4,447	1,923	979	1,017	723	985	1,944
1963:										
4th quarter.....	13,267	5,037	8,230	7,647	1,823	1,048	719	223	245	1,562
MONTHS										
1964:										
December.....	5,090	1,823	3,267	3,096	575	366	184	100	133	636
November.....	4,732	1,872	2,860	2,655	776	354	323	48	68	508
October.....	4,491	1,849	2,642	2,447	554	367	336	127	79	581
September.....	3,322	1,624	1,698	1,447	541	380	174	139	67	574
August.....	3,965	2,031	1,934	1,717	826	394	314	40	79	595
July.....	3,322	1,763	1,559	1,375	518	355	293	116	97	568
June.....	3,144	1,951	1,193	945	629	343	234	112	108	773
May.....	4,432	2,516	1,916	1,700	765	365	508	141	160	793
April.....	5,321	2,631	2,690	2,521	505	325	595	229	291	855
March.....	3,916	2,578	1,338	1,106	533	316	199	560	338	864
February.....	3,952	2,431	1,521	1,369	787	330	515	73	334	544
January.....	4,150	2,042	2,108	1,972	603	333	303	90	313	536
1963:										
December.....	4,592	1,567	3,025	2,847	546	365	93	74	120	547
12-MONTH PERIODS										
Ended-										
December 1964.....	49,837	25,111	24,726	22,350	7,612	4,228	3,978	1,775	2,067	7,827
November 1964.....	49,339	24,855	24,484	22,101	7,583	4,227	3,887	1,749	2,054	7,738
October 1964.....	48,937	24,755	24,182	21,810	7,520	4,196	3,921	1,743	2,044	7,703
September 1964.....	48,791	24,604	24,187	21,799	7,530	4,189	3,854	1,723	2,032	7,664
August 1964.....	48,509	24,448	24,061	21,691	7,472	4,151	3,791	1,748	2,036	7,620
July 1964.....	48,247	24,401	23,846	21,526	7,395	4,110	3,833	1,751	2,036	7,596
June 1964.....	47,772	24,119	23,653	21,349	7,327	4,091	3,718	1,684	2,024	7,579
May 1964.....	47,989	24,098	23,891	21,609	7,224	4,118	3,726	1,715	2,010	7,587
April 1964.....	47,983	24,018	23,965	21,679	7,167	4,071	3,763	1,723	2,018	7,562
March 1964.....	47,180	23,678	23,502	21,228	7,100	4,047	3,627	1,689	2,015	7,474
February 1964.....	46,592	23,267	23,325	21,091	7,033	4,023	3,599	1,492	1,974	7,380
January 1964.....	46,202	22,935	23,267	21,033	6,962	4,002	3,484	1,461	1,914	7,346
December 1963.....	45,852	22,733	23,119	20,904	6,892	4,004	3,392	1,442	1,914	7,304

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual (fiscal year) surveys for 1963 and earlier years. See text discussion of "Sources of Data, and Limitations."

## QUARTERLY TAX REPORTS

Table 2.--LOCAL COLLECTIONS OF PROPERTY TAXES IN 123 SELECTED MAJOR COUNTY AREAS: FOURTH QUARTER OF 1964  
AND 12 MONTHS ENDED DECEMBER 1964

County area <sup>1</sup>	Area population, 1963 or 1960 <sup>2</sup>	Collections (millions of dollars)		County area <sup>1</sup>	Area population, 1963 or 1960 <sup>2</sup>	Collections (millions of dollars)	
		4th quarter, 1964	12 months ended December 1964			4th quarter, 1964	12 months ended December 1964
ALABAMA				IOWA			
Jefferson.....	*634,864	25.8	30.4	Polk.....	*266,315	11.7	49.9
Mobile.....	*314,301	13.1	13.8	KANSAS			
ARIZONA				Sedgwick.....	*343,231	21.0	53.5
Maricopa.....	*663,510	48.0	89.4	KENTUCKY			
Pima.....	*265,660	21.4	41.3	Jefferson.....	642,000	27.5	52.2
CALIFORNIA				LOUISIANA			
Alameda.....	984,000	86.4	180.2	New Orleans City.....	640,000	2.1	35.8
Contra Costa.....	455,000	54.6	99.4	MARYLAND			
Fresno.....	*365,945	37.1	64.6	Baltimore.....	537,000	15.3	87.9
Kern.....	*291,984	33.8	62.1	Baltimore City.....	938,000	5.4	125.5
Los Angeles.....	6,559,000	604.2	1,139.6	Montgomery.....	395,000	13.6	68.8
Orange.....	957,000	88.3	161.3	Prince Georges.....	437,000	19.8	45.3
Riverside.....	359,000	36.6	62.3	MASSACHUSETTS			
Sacramento.....	*502,778	48.3	89.5	Bristol.....	*398,488	35.3	53.2
San Bernardino.....	578,000	52.2	91.1	Essex.....	589,000	69.8	95.5
San Diego.....	1,113,000	87.9	149.5	Hampden.....	*429,353	52.1	68.6
San Francisco City.....	741,000	67.8	140.7	Middlesex.....	1,288,000	168.9	220.9
San Mateo.....	490,000	51.2	93.9	Norfolk.....	532,000	74.2	101.5
Santa Clara.....	*642,315	82.5	167.9	Suffolk.....	765,000	126.5	165.1
COLORADO				Worcester.....	*583,228	63.4	86.4
Denver City.....	499,000	1.0	72.3	MICHIGAN			
CONNECTICUT				Genesee.....	*374,313	11.2	44.9
Fairfield.....	*653,589	23.2	124.5	Kent.....	*363,187	20.8	37.9
Hartford.....	*689,555	17.3	127.1	Macomb.....	471,000	11.4	57.3
New Haven.....	*660,315	10.8	104.7	Oakland.....	727,000	21.7	96.3
DELAWARE				Wayne.....	2,691,000	67.2	396.1
New Castle.....	*307,446	7.1	21.8	MINNESOTA			
DISTRICT OF COLUMBIA				Hennepin.....	863,000	60.3	167.4
Washington City.....	798,000	23.2	77.7	Ramsey.....	429,000	23.8	74.1
FLORIDA				MISSOURI			
Broward.....	*333,946	33.1	42.8	Jackson.....	626,000	50.7	69.4
Dade.....	1,049,000	101.0	137.1	St. Louis.....	781,000	94.0	106.5
Duval.....	*455,411	26.6	33.1	St. Louis City.....	711,000	45.4	77.5
Hillsborough.....	431,000	30.8	37.6	NEBRASKA			
Orange.....	*263,540	21.5	26.0	Douglas.....	*343,490	11.6	56.4
Pinellas.....	414,000	35.4	53.7	NEW JERSEY			
GEORGIA				Bergen.....	822,000	37.7	151.4
De Kalb.....	294,000	20.5	23.1	Camden.....	414,000	13.8	55.9
Fulton.....	591,000	21.9	66.5	Essex.....	965,000	51.2	210.1
HAWAII				Hudson.....	*610,734	32.8	112.9
Honolulu City.....	*500,409	15.3	31.8	Mercer.....	*266,392	12.3	48.3
ILLINOIS				Middlesex.....	*433,856	21.2	83.2
Cook.....	5,282,000	9.9	812.8	Monmouth.....	*334,401	15.4	62.7
Du Page.....	358,000	1.4	58.4	Morris.....	289,000	15.7	59.5
Lake.....	313,000	26.5	48.2	Passaic.....	425,000	18.5	68.6
St. Clair.....	267,000	6.7	11.3	Union.....	530,000	22.3	96.9
INDIANA				NEW MEXICO			
Lake.....	*513,269	28.6	105.0	Bernalillo.....	*262,199	1.1	17.8
Marion.....	725,000	52.9	112.9				

See footnotes at end of table.

Table 2.—LOCAL COLLECTIONS OF PROPERTY TAXES IN 123 SELECTED MAJOR COUNTY AREAS: FOURTH QUARTER OF 1964 AND 12 MONTHS ENDED DECEMBER 1964--Continued

County area <sup>1</sup>	Area population, 1963 or 1960 <sup>2</sup>	Collections (millions of dollars)		County area <sup>1</sup>	Area population, 1963 or 1960 <sup>2</sup>	Collections (millions of dollars)	
		4th quarter, 1964	12 months ended December 1964			4th quarter, 1964	12 months ended December 1964
NEW YORK				RHODE ISLAND			
Albany.....	*272,926	1.9	41.6	Providence.....	575,000	20.0	71.6
Erie.....	1,070,000	42.7	153.7	TENNESSEE			
Monroe.....	618,000	7.6	87.6	Knox.....	*250,523	4.7	22.0
Nassau.....	1,361,000	112.9	338.7	Nashville-Davidson.....	*399,743	18.5	32.3
New York City.....	8,086,000	642.1	1,283.4	Shelby.....	*627,019	7.0	54.6
Oneida.....	*264,401	8.6	33.8	TEXAS			
Onondaga.....	*423,028	6.3	58.4	Bexar.....	741,000	16.5	46.1
Suffolk.....	822,000	23.9	152.4	Dallas.....	1,066,000	89.8	125.2
Westchester.....	858,000	20.2	193.2	El Paso.....	*314,070	11.5	24.6
NORTH CAROLINA				Harris.....	1,394,000	129.7	167.2
Mecklenburg.....	*272,111	14.7	31.6	Tarrant.....	*538,495	37.5	53.9
OHIO				UTAH			
Cuyahoga.....	1,673,000	8.8	272.6	Salt Lake.....	*383,035	48.0	54.1
Franklin.....	722,000	10.0	73.9	VIRGINIA			
Hamilton.....	876,000	3.1	119.8	Fairfax.....	*261,417	33.3	36.1
Lucas.....	*456,931	0.8	57.1	Norfolk City.....	*304,869	6.0	17.8
Mahoning.....	*300,480	7.6	35.2	WASHINGTON			
Montgomery.....	533,000	13.0	69.7	King.....	976,000	33.5	105.1
Stark.....	*340,345	0.3	35.8	Pierce.....	*321,590	6.2	23.3
Summit.....	*513,569	12.4	71.4	Spokane.....	*278,333	5.8	21.4
OKLAHOMA				WEST VIRGINIA			
Oklahoma.....	*439,506	20.7	34.9	Kanawha.....	*252,925	0.5	14.0
Tulsa.....	*346,038	19.3	36.2	WISCONSIN			
OREGON				Milwaukee.....	1,038,000	14.2	<sup>3</sup> 179.8
Multnomah.....	524,000	76.3	85.6				
PENNSYLVANIA							
Allegheny.....	1,588,000	11.6	165.1				
Berks.....	*275,414	2.0	23.8				
Bucks.....	328,000	3.8	34.1				
Delaware.....	575,000	3.4	64.3				
Erie.....	*250,682	1.9	24.2				
Lancaster.....	*278,359	3.1	18.7				
Luzerne.....	*346,972	6.5	19.9				
Montgomery.....	556,000	6.0	62.7				
Philadelphia City.....	2,044,000	4.0	177.7				
Westmoreland.....	353,000	2.9	21.4				

Note: The amounts shown are not limited to locally imposed property taxes but are intended to include, where such an arrangement applies, any amounts of State-imposed property taxes collected on behalf of the State by local government offices. For most of the major areas listed, the reported amount pertains entirely or nearly so to locally imposed taxes, but the State tax portion makes up a significant part (generally 10 to 20 percent) of the collections shown for major counties of Alabama, Arizona, Kentucky, and Nebraska; and typically 2 to 9 percent of amounts shown for major counties of Colorado, Florida, Kansas, Maryland, Minnesota, New Mexico, Texas, Utah, and Washington.

<sup>1</sup>The areas listed are those which had at least 250,000 inhabitants in 1960.

<sup>2</sup>Population data are estimates as of July 1, 1963 for those areas shown in the Census Bureau report, Series P-25, No. 298 (issued February 12, 1965). For other areas listed, the population data shown here are as of April 1, 1960, from the 1960 Census of Population, and are marked with an asterisk (\*).

<sup>3</sup>Data shown incorporate some adjustment of amounts previously reported.

## QUARTERLY TAX REPORTS

Table 3.—COLLECTIONS OF SELECTED STATE TAXES, FOR STATES: FOURTH QUARTER OF 1964 AND PRIOR PERIODS

State	General sales and gross receipts					Motor fuel sales				
	4th quarter		12-month periods			4th quarter		12-month periods		
	1964 (thousand dollars)	Percent change from 1963	Year ended Dec. 1964 (thousand dollars)	Percent change from--		1964 (thousand dollars)	Percent change from 1963	Year ended Dec. 1964 (thousand dollars)	Percent change from--	
				Year ended Sept. 1964	Year ended Dec. 1963				Year ended Sept. 1964	Year ended Dec. 1963
Alabama.....	38,192	10.7	144,882	2.6	25.7	21,474	6.5	84,674	1.6	6.3
Alaska.....	-	-	-	-	-	1,651	-11.3	5,996	-3.4	8.3
Arizona.....	21,288	8.0	87,543	1.8	6.1	9,480	-2.6	39,128	-0.6	13.3
Arkansas.....	18,586	2.9	74,543	0.7	6.7	12,432	3.3	48,923	0.8	6.6
California.....	235,402	8.5	921,240	2.0	8.8	132,851	17.7	493,533	4.2	21.6
Colorado.....	15,370	( <sup>1</sup> )	61,458	( <sup>1</sup> )	2.9	11,318	4.2	44,901	1.0	1.9
Connecticut.....	28,575	7.5	110,908	1.8	5.5	14,288	9.5	56,474	2.2	7.6
Delaware.....	-	-	-	-	-	3,072	1.7	(NA)	(NA)	(NA)
District of Columbia <sup>2</sup>	9,850	11.7	39,451	2.7	7.7	3,191	4.2	12,872	1.0	6.1
Florida.....	54,755	11.1	243,422	2.3	16.6	36,271	6.5	151,459	1.5	6.2
Georgia.....	51,181	12.2	(NA)	(NA)	(NA)	26,147	4.4	(NA)	(NA)	(NA)
Hawaii.....	17,995	4.9	73,433	1.2	7.7	2,698	8.1	10,797	1.9	8.8
Idaho.....	-	-	-	-	-	4,626	8.1	17,312	2.0	7.9
Illinois.....	148,738	9.3	582,754	2.2	5.7	43,202	6.9	165,548	1.7	5.0
Indiana.....	61,888	8.6	325,526	( <sup>4</sup> )	( <sup>4</sup> )	29,274	6.0	115,869	1.5	-0.4
Iowa.....	22,962	4.7	90,637	1.1	3.3	19,090	13.7	66,065	3.6	5.9
Kansas.....	21,997	6.0	87,794	1.4	3.5	11,656	1.3	46,703	0.3	-1.0
Kentucky.....	28,787	11.8	113,875	2.7	8.2	19,736	3.7	74,634	1.0	5.1
Louisiana.....	28,221	10.2	110,978	2.4	11.8	19,427	8.7	75,401	2.1	7.5
Maine.....	11,500	12.2	43,866	2.9	25.8	6,536	6.5	26,129	1.6	4.8
Maryland.....	27,661	12.8	110,443	2.9	8.8	19,726	23.1	70,040	5.6	10.7
Massachusetts.....	-	-	-	-	-	23,385	4.3	88,642	1.1	3.8
Michigan.....	137,206	4.1	554,147	1.0	7.3	44,312	7.6	173,225	1.8	6.2
Minnesota.....	-	-	-	-	-	16,517	-15.8	74,645	-4.0	6.8
Mississippi.....	28,045	14.3	98,137	3.7	13.5	13,940	1.4	54,860	0.3	3.2
Missouri.....	55,604	53.4	207,753	10.3	45.6	23,826	6.5	83,143	1.8	0.9
Montana.....	-	-	-	-	-	5,022	(NA)	(NA)	(NA)	(NA)
Nebraska.....	-	-	-	-	-	9,229	-24.4	41,731	-6.7	-4.7
Nevada.....	6,500	22.7	(NA)	(NA)	(NA)	3,366	-1.3	(NA)	(NA)	(NA)
New Hampshire.....	-	-	-	-	-	4,330	-6.7	15,931	-1.9	7.8
New Jersey.....	-	-	-	-	-	33,916	2.8	136,555	0.7	5.3
New Mexico.....	15,260	7.8	61,836	1.8	19.1	7,034	3.5	28,359	0.8	2.6
New York.....	-	-	-	-	-	59,130	-13.5	250,754	-3.6	-0.3
North Carolina.....	42,768	7.6	162,012	1.9	7.4	30,304	4.8	121,793	1.2	6.4
North Dakota.....	6,705	13.0	22,755	3.5	24.9	4,546	4.7	15,350	1.3	11.8
Ohio.....	82,298	9.6	310,154	2.4	6.3	63,574	5.0	242,230	1.3	5.3
Oklahoma.....	16,882	3.1	67,862	0.8	5.1	17,140	4.9	67,915	1.2	2.5
Oregon.....	-	-	-	-	-	11,558	7.2	46,300	1.7	9.8
Pennsylvania.....	128,938	5.5	523,228	1.3	17.5	62,666	-8.6	254,047	-2.3	1.6
Rhode Island.....	8,764	22.6	33,157	5.1	13.5	5,090	5.7	19,358	1.4	4.3
South Carolina.....	22,495	8.4	88,536	2.0	6.9	15,015	5.5	60,028	1.3	4.5
South Dakota.....	4,839	0.4	18,367	0.1	0.7	4,939	1.7	14,032	0.6	-29.6
Tennessee.....	39,957	8.4	153,391	2.1	15.3	23,935	4.9	93,103	1.2	6.8
Texas.....	56,178	9.4	209,819	2.4	12.9	55,667	7.7	215,163	1.9	1.9
Utah.....	13,412	6.3	50,692	1.6	15.5	5,924	3.1	23,829	0.8	3.0
Vermont.....	-	-	-	-	-	2,876	20.5	9,911	5.2	5.5
Virginia.....	-	-	-	-	-	27,703	-5.0	105,197	-1.4	0.5
Washington.....	81,491	5.6	312,524	1.4	4.1	21,044	7.0	82,274	1.7	5.6
West Virginia.....	28,170	8.6	108,253	2.1	6.3	14,008	7.6	41,065	2.5	2.2
Wisconsin.....	20,918	17.8	80,455	4.1	(R) 55.5	20,990	7.7	83,381	1.8	5.3
Wyoming.....	3,504	2.2	13,238	0.6	4.0	2,728	-16.4	9,244	-5.5	2.6

See footnotes at end of table.

QUARTERLY TAX REPORTS

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Table 3.--COLLECTIONS OF SELECTED STATE TAXES, FOR STATES: FOURTH QUARTER OF 1964 AND PRIOR PERIODS--Continued

State	Individual income					Motor vehicle and operator's licenses				
	4th quarter		12-month periods			4th quarter		12-month periods		
	1964 (thousand dollars)	Percent change from 1963	Year ended Dec. 1964 (thousand dollars)	Percent change from--		1964 (thousand dollars)	Percent change from 1963	Year ended Dec. 1964 (thousand dollars)	Percent change from--	
				Year ended Sept. 1964	Year ended Dec. 1963				Year ended Sept. 1964	Year ended Dec. 1963
Alabama.....	512,083	33.5	54,058	5.9	25.9	4,484	1.2	8,155	0.7	19.6
Alaska.....	4,326	11.8	14,724	3.2	6.8	307	22.3	3,527	1.6	11.3
Arizona.....	2,614	-18.5	15,055	-3.8	-25.3	2,445	-3.1	11,889	-0.7	-3.0
Arkansas.....	2,411	13.0	11,008	2.6	-21.7	651	-4.7	19,391	-0.2	8.0
California.....	9,736	-57.7	362,413	-3.5	11.2	12,703	35.8	159,449	2.1	5.4
Colorado.....	15,260	5.6	54,382	1.5	-8.1	2,975	2.8	20,339	0.4	12.4
Connecticut.....	(NA)	(NA)	(NA)	(NA)	(NA)	5,827	5.1	26,002	1.1	15.4
Delaware.....	8,977	11.0	33,586	2.7	9.1	388	15.8	(NA)	(NA)	(NA)
District of Columbia <sup>2</sup>	-	-	-	-	-	3,964	12.6	7,839	0.7	5.1
Florida.....	-	-	-	-	-	-	-	84,823	0.5	25.6
Georgia.....	13,782	-20.0	(NA)	(NA)	(NA)	989	17.7	(NA)	(NA)	(NA)
Hawaii.....	9,319	18.8	36,605	4.2	13.8	-	-	-	-	-
Idaho.....	4,877	5.9	27,180	1.0	25.5	1,580	-2.7	11,460	-0.4	-4.8
Illinois.....	-	-	-	-	-	22,950	-16.3	120,435	-3.6	3.3
Indiana.....	28,188	(NA)	<sup>3</sup> 123,265	(NA)	(NA)	1,904	12.5	44,867	0.5	5.6
Iowa.....	7,752	9.8	48,299	1.5	0.8	2,268	40.7	56,897	1.2	13.8
Kansas.....	1,001	-27.1	28,875	-1.3	0.9	2,760	6.8	28,358	0.6	4.2
Kentucky.....	14,592	32.8	52,352	7.4	12.2	753	0.5	15,094	( <sup>1</sup> )	4.6
Louisiana.....	<sup>5</sup> 7,116	88.5	36,128	10.2	77.2	1,445	-14.3	18,941	-1.3	29.1
Maine.....	-	-	-	-	-	1,277	28.6	11,842	2.5	13.2
Maryland.....	35,643	18.3	133,612	4.3	12.4	1,404	1.8	32,446	0.1	4.9
Massachusetts.....	55,313	36.3	221,104	7.1	22.5	14,918	-1.6	28,622	-0.8	-4.7
Michigan.....	-	-	-	-	-	13,331	44.3	88,326	4.9	9.5
Minnesota.....	47,346	2.3	145,777	0.7	3.1	11,022	35.0	52,252	5.8	17.3
Mississippi.....	1,324	15.2	8,393	2.1	10.3	6,719	9.6	9,824	6.4	-1.4
Missouri.....	<sup>5</sup> 14,671	4.7	80,290	0.8	9.0	6,291	-34.6	45,879	-6.8	-0.7
Montana.....	5,139	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Nebraska.....	-	-	-	-	-	636	-75.1	7,396	-20.6	-13.0
Nevada.....	-	-	-	-	-	770	-3.9	(NA)	(NA)	(NA)
New Hampshire.....	47	147.4	1,912	1.5	8.6	556	24.7	8,327	1.3	11.4
New Jersey.....	2,153	-7.7	6,831	-2.6	-14.1	15,451	14.9	87,146	2.4	6.3
New Mexico.....	<sup>5</sup> 2,497	23.6	13,421	3.7	2.5	1,951	-0.1	15,107	( <sup>1</sup> )	17.5
New York.....	261,412	19.0	1,204,954	3.6	20.2	34,566	25.4	163,888	4.5	8.0
North Carolina.....	29,217	13.8	123,403	3.0	13.5	1,898	8.9	38,362	0.4	5.3
North Dakota.....	861	-0.1	9,257	( <sup>1</sup> )	16.7	427	6.0	10,599	0.2	-4.0
Ohio.....	-	-	-	-	-	9,788	23.1	108,483	1.7	-3.8
Oklahoma.....	4,937	-6.5	23,548	-1.4	28.0	4,621	-9.1	45,621	-1.0	4.4
Oregon.....	28,777	22.0	136,730	3.9	29.3	7,278	1.9	33,713	0.4	2.5
Pennsylvania.....	-	-	-	-	-	10,507	145.3	97,489	6.8	-5.2
Rhode Island.....	-	-	-	-	-	830	15.0	10,836	1.0	6.3
South Carolina.....	11,044	33.0	37,878	7.8	12.1	5,925	-3.0	8,987	-2.0	-7.9
South Dakota.....	-	-	-	-	-	613	-58.2	8,463	-9.2	-9.2
Tennessee.....	232	28.9	6,276	0.8	-3.3	1,534	101.6	33,974	2.3	-1.4
Texas.....	-	-	-	-	-	6,445	0.9	111,401	0.1	7.0
Utah.....	3,923	7.2	20,946	1.3	9.1	801	-8.8	7,907	-1.0	-2.6
Vermont.....	3,797	11.7	17,251	2.4	13.1	575	18.3	8,910	1.0	7.8
Virginia.....	33,246	5.1	131,541	1.2	-27.9	2,949	107.7	44,507	3.6	55.8
Washington.....	-	-	-	-	-	2,895	13.9	30,824	1.2	5.0
West Virginia.....	4,472	15.1	21,050	2.9	18.6	1,434	3.7	21,706	0.2	2.4
Wisconsin.....	54,114	18.6	250,731	3.5	( <sup>4</sup> ) 21.5	11,867	3.8	50,214	0.9	3.6
Wyoming.....	-	-	-	-	-	1,823	31.3	8,537	5.4	5.2

Note: Differences between collections of successive periods may arise not only from trends in the volume of taxable items or transactions, but potentially also from any of numerous other factors, such as statutory changes in tax rate; changes (by either legislation or legal rulings) in the coverage of particular taxes; or major shifts in methods of tax collection or its timing, such as the adoption or revision of withholding procedures.

NA Not available.

<sup>1</sup>Less than 0.05 percent.

<sup>2</sup>The amounts shown for the District of Columbia appear here for convenient reference in relation to corresponding data for individual State governments. However, these amounts are included as local rather than State tax revenue in table 1.

<sup>3</sup>Data shown incorporate some adjustment of amounts previously reported.

<sup>4</sup>Not computed because data are not closely comparable.

<sup>5</sup>Corporation income taxes tabulated with individual income taxes; allocation not available for individual State presentation.